

Code No.

V – 2395

**Common Entrance Examination for Admission to Four Year Under
Graduate Programmes in the Teaching Departments of the
University of Kerala, 2025**

**CSS
COMMERCE**

For office use only

General Instructions

1. The Question Paper is having **40 Objective Questions**, each carrying **Four marks**.
2. The answers are to be (✓) 'tick marked' only in the "Response Sheet" provided.
3. **Negative marking : 1 mark will be deducted for each wrong answer.**

Time : 1 Hour**Max. Marks : 160**

To be filled in by the Candidate

Register Number	in Figures										
	in words										

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Choose appropriate answer from the options in the questions.

(40 × 4 = 160 marks)

1. Which of the following functions of Management aims to integrate group efforts to achieve group objectives?
 - A. Organizing
 - B. Planning
 - C. Directing
 - D. Coordination

DO NOT WRITE HERE

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2. In a partnership, the liability of all the partners is _____.
- A. Unlimited
 - B. Limited
 - C. According to Capital
 - D. Decided by the Companies Act
3. Which scientific management technique believes that Management should find one best way to perform a task?
- A. Time Study
 - B. Fatigue Study
 - C. Method Study
 - D. Motion Study

4. When a new partner brings cash for goodwill, the amount is credited to
- A. Realisation Account
 - B. Premium for Goodwill Account
 - C. Revaluation Account
 - D. Cash Account
5. Unity of command is related to
- A. Superiors and Subordinates
 - B. Management and Workers
 - C. Planned Actions
 - D. Cooperation among Employees.
6. Securities premium is shown under which head in the Balance Sheet?
- A. Miscellaneous Expense
 - B. Share Capital
 - C. Current Liabilities
 - D. Reserves and Surpluses
7. Which one of the following is not a function of the financial market?
- A. Mobilisation of Savings
 - B. Price Determination of Securities
 - C. Floating of Companies
 - D. Lowering Transaction Cost
8. Name the Management technique in which eight supervisors supervise each worker.
- A. Functional foremanship
 - B. Unity of action
 - C. Centralization
 - D. Simplification of work
9. Cash from Operating activities will decrease due to
- A. Increase in Current Assets
 - B. Decrease in Current Liabilities
 - C. Neither of the two
 - D. Both A and B

10. Globalization means
- A. Reduced role of the public sector
 - B. Integration of economies
 - C. Lowering interest rates
 - D. Control of inflation
11. Liquid Assets do not include
- A. Bills Receivable
 - B. Debtors
 - C. Inventory
 - D. Bank Balance
12. Which one of the following is a single-use plan?
- A. Strategy
 - B. Rule
 - C. Budget
 - D. Method
13. Total assets of a firm are ₹ 20,00,000 and its fixed assets are ₹ 8,00,000. What will be the percentage of fixed assets on total assets?
- A. 60%
 - B. 40%
 - C. 29%
 - D. 71%
14. Which among the following is a comprehensive plan for achieving the objectives?
- A. Strategy
 - B. Method
 - C. Rule
 - D. Policy
15. In a common-size Balance Sheet, total liabilities are assumed to be equal to
- A. 1
 - B. 10
 - C. 100
 - D. 1,000
16. _____ cannot be delegated.
- A. Authority
 - B. Responsibility
 - C. Accountability
 - D. Both A and B

17. Discount on issue of Debentures is in the nature of
- A. Revenue loss
 - B. Capital loss
 - C. Deferred Revenue Expenditure
 - D. None of the above
18. _____ is the deliberate action of an organisation for promoting goodwill between itself and society.
- A. Marketing mix
 - B. Advertising
 - C. Public relations
 - D. Selling
19. Grapevine is a form of
- A. Formal communication
 - B. Channel of communication
 - C. Informal communication
 - D. Barrier to communication
20. Fixed Assets of a company increased from ₹ 3,00,000 to ₹ 4,00,000. What is the percentage of change in fixed assets?
- A. 25%
 - B. 33.3%
 - C. 20%
 - D. 40%
21. Controlling is _____.
- A. Forward-looking
 - B. Backward-looking
 - C. Continuous process
 - D. All of these
22. Which of the following is considered as a dynamic financial analysis tool?
- A. Horizontal Analysis
 - B. Vertical Analysis
 - C. Internal Analysis
 - D. External Analysis

23. SEBI is a regulator of
- A. Capital Market
 - B. Money Market
 - C. Commodity Market
 - D. Overseas Market
24. On dissolution, the goodwill account is transferred to
- A. Capital Account of Partners
 - B. Credit Account of Partners
 - C. The Debit of Realisation Account
 - D. The Credit of Realisation Account
25. Which one of the following promotion tools has mass reach?
- A. Advertising
 - B. Personal Selling
 - C. Sales Promotion
 - D. Public Relations
26. Excess of actual profit over normal profit is called
- A. Net Profit
 - B. Super Profit
 - C. Average Profit
 - D. Appropriated Profit
27. _____ involves increasing the proportion of debt and preference shares in total capital.
- A. Trading on Equity
 - B. Capital Budgeting
 - C. Financing Decision
 - D. Financial Analysis
28. In which year did the Consumer Protection Act come into existence?
- A. 1986
 - B. 1999
 - C. 1991
 - D. 1976
29. A Ltd. issued 1,000, 10% debentures of ₹ 100 each at a premium of 5%. What will be the total amount of interest for one year?
- A. ₹ 10,500
 - B. ₹ 10,000
 - C. ₹ 5,250
 - D. ₹ 5,000

36. Cash deposit with the bank with a maturity date after two months belongs to which of the following in the cash flow statement?
- A. Investing Activities
 - B. Financing Activities
 - C. Cash and Cash Equivalents
 - D. Operating Activities
37. Cash Balance ₹ 15,000; Trade Receivables ₹ 35,000; Inventory ₹ 40,000; Trade Payables ₹ 24,000; and Bank Overdraft is ₹ 6,000. Current Ratio will be
- A. 3.75 : 1
 - B. 3 : 1
 - C. 1 : 3
 - D. 1 : 3.75
38. A company receives a dividend of ₹ 2 lakhs on its investment in another company's shares. In the case of a finance company, what kind of activity will it be classified under?
- A. Cash Flow from Operating Activities
 - B. Cash Flow from Investing Activities
 - C. Cash Flow from Financing Activities
 - D. No Cash Flow
39. Wealth maximization depends on
- A. Market Price per Share
 - B. Market Price of Finished Goods
 - C. Market Price of Inventory
 - D. Market Price of Fixed Assets.
40. Revenue from Operations ₹ 4,00,000; Cost of Revenue from Operations 60% of Revenue from Operations, indirect expenses 15% of Gross Profit; Income Tax 40%. What is the net profit after tax?
- A. ₹ 64,000
 - B. ₹ 54,400
 - C. ₹ 81,600
 - D. ₹ 96,000

RESPONSE SHEET

1	A	B	C	D	E	11	A	B	C	D	E	21	A	B	C	D	E	31	A	B	C	D	E
2	A	B	C	D	E	12	A	B	C	D	E	22	A	B	C	D	E	32	A	B	C	D	E
3	A	B	C	D	E	13	A	B	C	D	E	23	A	B	C	D	E	33	A	B	C	D	E
4	A	B	C	D	E	14	A	B	C	D	E	24	A	B	C	D	E	34	A	B	C	D	E
5	A	B	C	D	E	15	A	B	C	D	E	25	A	B	C	D	E	35	A	B	C	D	E
6	A	B	C	D	E	16	A	B	C	D	E	26	A	B	C	D	E	36	A	B	C	D	E
7	A	B	C	D	E	17	A	B	C	D	E	27	A	B	C	D	E	37	A	B	C	D	E
8	A	B	C	D	E	18	A	B	C	D	E	28	A	B	C	D	E	38	A	B	C	D	E
9	A	B	C	D	E	19	A	B	C	D	E	29	A	B	C	D	E	39	A	B	C	D	E
10	A	B	C	D	E	20	A	B	C	D	E	30	A	B	C	D	E	40	A	B	C	D	E

ROUGH WORK

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